

REMARKS

This Application has been carefully reviewed in light of the final Office Action mailed January 25, 2005 (the "Office Action"). At the time of the Office Action, Claims 1-25 were pending in this patent application. The Examiner rejected Claims 1-25. Applicants respectfully request reconsideration and favorable action in this case.

Section 102 Rejections

Claims 1, 12-14, 18, and 22 are rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Publication No. 2003/0061131 issued to Parkan, Jr. ("*Parkan*"). Applicants respectfully traverse these rejections for the reasons stated below.

To anticipate a claim, each and every limitation must be found in a reference. *See* M.P.E.P. § 2131. "The identical invention must be shown in as complete detail as is contained in the . . . claim." *Richardson v. Suzuki Motor Co.*, 9 USPQ 2d 1913, 1920 (Fed. Cir. 1989) (*emphasis added*). In addition, "[t]he elements must be arranged as required by the claim" *In re Bond*, 15 USPQ 2d 1566 (Fed. Cir. 1990) (*emphasis added*).

Claim 1 recites collecting from more than one of a plurality of users, information regarding allocation of financial resources regarding one or more projects associated with the more than one of the plurality of users and calculating tax credit information based upon the allocation of financial resources regarding the one or more projects. Claims 14, 18 and 22 recite similar elements. In response to Applicants argument that *Parkan* does not disclose, teach or suggest these elements, the Office Action states that:

Contrary to applicant's arguments, Parkan's system is well capable of collecting information from a plurality of users as claimed. Everything is now available on-line so any information regarding allocation of financial resources with more than one of the plurality of users is made available. As far as calculating the tax credit, Parkan does disclose a method of calculating both current and deferred taxes. That would certainly include the allocation of financial resources regarding one or more projects as claimed.

Office Action, page 5, ¶ 6. However, stating that a reference is "well capable" of performing a particular claim element does not provide the necessary disclosure of that element to support an anticipation rejection. *See, e.g.*, M.P.E.P. § 2131; *Richardson* at 1920. The Office

Action previously states that *Parkan* discloses collecting from more than one of a plurality of users, information regarding allocation of financial resources regarding one or more projects associated with the more than one of the plurality of users at "page 5, [0044], lines 10-15." Office Action, page 2, ¶ 2. This cited portion of *Parkan* merely discloses a data warehouse that can hold data for users of a tax information system and that the information may include client benchmarking, data mining for planning opportunity implementations, engagement management, and profitability analysis by client. *See Parkan*, page 5, ¶ [0044]. However, there is no disclosure of collecting information from more than one of a plurality of users regarding allocation of financial resources regarding one or more projects associated with the more than one of the plurality of users. The Office Action's statement quoted above that *Parkan* is "well capable" of collecting information and that "[e]verything is now available on-line so any information regarding allocation of financial resources with more than one of the plurality of users is made available" does not provide the necessary disclosure to support an anticipation rejection. Office Action, page 5, ¶ 6.

In addition, the Office Action contends that *Parkan* discloses calculating tax credit information based upon the allocation of financial resources regarding the one or more projects at "page [2], [0025], lines 1-27." Office Action, page 2, ¶ 2. However, the cited portion merely discloses that "[c]urrent foreign income tax, other federal adjustments, other state adjustments, and tax credits are combined with the federal and state taxes to reach the total current tax expense or benefit." *Parkan*, page 2, ¶ [0025] (emphasis added). The cited portion also states that "[o]ther deferred federal adjustments and other deferred state adjustments and deferred tax credits are combined with the deferred federal, state, and foreign taxes to calculate the total deferred tax expense or benefit." *Id.* (emphasis added). Thus, *Parkan* merely discloses combining tax credits with other taxes to calculate a current or deferred tax expense or benefit but does not disclose actually calculating tax credits. In addition, this cited portion does not disclose calculating tax credit information based upon the allocation of financial resources regarding the one or more projects.

Therefore, for at least these reasons, Applicants respectfully submit that Claims 1, 14, 18 and 22 are patentable over the cited art used in the rejections and request that the rejections of Claims 1, 14, 18 and 22 be withdrawn.

Claims 12 and 13 each depends from Claim 1. Therefore, for at least the reasons discussed above with respect to Claim 1, Applicants respectfully request that the rejections of Claims 12 and 13 be withdrawn.

Section 103 Rejections

Claims 2-4, 9, 10, 15, 16, 19, 20, 23, and 24 are rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Publication No. 2003/0061131 issued to Parkan, Jr. ("*Parkan*") in view of U.S. Publication No. 2003/0093320 issued to Sullivan ("*Sullivan*"). Applicants respectfully traverse these rejections for the reasons stated below.

Claims 2-4 and 9-10 each depends from Claim 1; Claims 15-16 each depends from Claim 14; Claims 19-20 each depends from Claim 18; and Claims 23-24 each depends from Claim 22. Therefore, for at least the reasons discussed above with respect to Claims 1, 14, 18 and 22, Applicants respectfully request that the rejections of Claims 2-4, 9-10, 15-16, 19-20 and 23-24 be withdrawn.

In addition, Claim 2 recites automatically verifying at least some of the information collected from the more than one of the plurality of users while the information is being input. Claims 15, 19 and 23 recite similar elements. The Office Action suggests that *Sullivan* discloses this element at "page 11, [0095], lines 5-14." Office Action, page 3, ¶ 4. However, *Sullivan* discloses verifying address information. See *Sullivan*, page 11, ¶ [0095]. *Sullivan* does not disclose automatically verifying at least some information regarding allocation of financial resources. Therefore, for at least this additional reason, Applicants respectfully request that the rejections of Claims 2, 15, 19 and 23 be withdrawn.

Moreover, Claim 4 recites "wherein the on-line reporting form utilizes client and server side scripting technology for at least one of navigation, field validation and

interaction." The Office Action does not cite to any portion of any cited reference that discloses this element. Applicants respectfully submit that no cited reference used in the rejection of Claim 4 discloses, teaches or suggests this element and request that the rejection of Claim 4 be withdrawn.

Furthermore, the Office Action does not cite a proper motivation to combine *Parkan* and *Sullivan*. The Office Action states that:

It would have been obvious to one of ordinary skill in the art at the time the invention was made to utilize the information verification process as taught by Sullivan in to the device of Parkan, Jr because it would allow tax authorities to provide and monitor the transaction tax information to a certain extent by verifying some of the information [input] from a stored database.

Office Action, page 3, ¶ 4. However, the Office Action does not cite to any portion of the art that suggests or motivates the combination of *Parkan* and *Sullivan*, nor does any portion of any cited art provide such a suggestion or motivation. *Parkan* is directed to a system for transforming, analyzing and storing tax and financial information, while *Sullivan* is directed to a system for reporting tax liability for a specific transaction involving the sale of products or services. There is no cited motivation to combine these references in the manner proposed by the Office Action. The mere fact that both references relate to tax information does not provide the necessary motivation to combine the references. This is the essence of hindsight reconstruction prohibited by both the M.P.E.P. and the Federal Circuit.

Claims 5-8, 11, 17, 21 and 25 are rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Publication No. 2003/0061131 issued to Parkan, Jr. ("*Parkan*") in view of U.S. Publication No. 2003/0093320 issued to Sullivan ("*Sullivan*") and in further view of U.S. Patent No. 6,633,875 issued to Brady ("*Brady*"). Applicants respectfully traverse these rejections for the reasons stated below.

Claims 5-8 and 11 each depends, either directly or indirectly, from Claim 1; Claim 17 depends indirectly from Claim 14; Claim 21 depends indirectly from Claim 18; and Claim 25 depends indirectly from Claim 22. Therefore, for at least the reasons discussed above with

respect to Claims 1, 14, 18 and 22, Applicants respectfully request that the rejections of Claims 5-8, 11, 17, 21 and 25 be withdrawn.

In addition, Claim 6 recites "wherein the data retrieved from the SQL database relates to cost center man-months of time dedicated to the one or more projects," and Claim 7 recites "wherein the data retrieved from the SQL database relates to outside labor expenses dedicated to the one or more projects." The Office Action contends that *Brady* teaches an SQL database "capable of validating data, reporting information (producing or generating report) as claimed (fig. 2)." Office Action, page 4, ¶ 5. However, the Office Action does not cite any portion of *Brady* that discloses, nor does *Brady* disclose, data retrieved from an SQL database that relates to cost center man-months of time or outside labor expenses dedicated to one or more projects. Therefore, for at least this additional reasons, Applicants respectfully request that the rejections of Claims 6 and 7 be withdrawn.

CONCLUSION

Applicants have made an earnest attempt to place this case in condition for allowance. For the foregoing reasons and for other reasons clearly apparent, Applicants respectfully request reconsideration and full allowance of all pending claims.

If the Examiner believes a telephone conference or an interview would advance prosecution of the Application, the undersigned attorney for Applicants stands ready to conduct such a conference at the convenience of the Examiner.

Applicants do not believe that any additional fees are due. However, should there be a fee discrepancy, the Commissioner is hereby authorized to charge any fees or credit any overpayments to Deposit Account No. **05-0765** of Electronic Data Systems Corporation.

Respectfully submitted,

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Date: March 24, 2005

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